

EXHIBIT 7

CLEARY GOTTlieb STEEN & HAMILTON LLP

One Liberty Plaza
New York, NY 10006-1470

T: +1 212 225 2000

F: +1 212 225 3999

clearygottlieb.com

WASHINGTON, D.C. • PARIS • BRUSSELS • LONDON • MOSCOW
FRANKFURT • COLOGNE • ROME • MILAN • HONG KONG
BEIJING • BUENOS AIRES • SÃO PAULO • ABU DHABI • SEOUL

D: +1 212 225 2276
rcooper@cgsh.com

THOMAS J. MOLONEY
STEVEN M. LOEB
ORAI B. BROD
NICOLAS GRABAR
HOWARD S. ZELBO
DAVID E. BRODSKY
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SUSANNA E. PARKER
DAVID W.S. YUDIN
RESIDENT COUNSEL
LOUISE M. PARENT
OF COUNSEL

December 1, 2020

VIA EMAIL

Timothy Graulich
Davis Polk & Wardwell LLP
450 Lexington Avenue
New York, NY 10017

Re: Samarco Mineração S.A. ("Samarco" or the "Company")

Dear Tim:

On behalf of the Company, we write in response to your November 11, 2020 letter requesting drafts of an NDA and a reimbursement letter.

As you are likely aware, despite the lawsuits commenced by the Trustee for Samarco's notes, the Company has agreed to resume payments under its reimbursement agreement with Houlihan Lokey and Metrica Advisory, as financial advisors to the Ad Hoc Noteholder Group, and has already provided them with access to certain key business and financial information. Since earlier in the year, the Company has also been providing technical information to Behre Dolbear, who is reviewing the Company's mining plans on behalf of creditors. In addition, the Company's financial advisor has informed the creditors' advisors that the Company is finishing the process of updating its business plan for 2020 developments, and aims to share the updated business plan with them in or around December or January. Once the updated business plan is completed and Houlihan Lokey, Metrica Advisory and Behre Dolbear have had the opportunity to complete their diligence of the updated business plan, the Company will be in a position to promptly finalize and share a restructuring proposal with the advisors to its creditors.

The Company understands the need to have agreements with you prior to the start of the negotiations covering the provision of information and reimbursement of future fees relating to a consensual restructuring, and in that light, we will prepare drafts of confidentiality and reimbursement agreements for your consideration. However, the Company will not reimburse

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any legal fees and expenses until a stay of the pending litigation is in place for an agreed period to facilitate constructive and productive negotiations, and will in no event reimburse any litigation related fees and expenses. Given your clients' stated interest in a consensual process, we would not expect this to be an impediment. Please feel free to contact me or Paco with any questions.

Sincerely,
CLEARY GOTTlieb STEEN & HAMILTON LLP

A handwritten signature in black ink, appearing to read "Richard J. Cooper", with a long horizontal flourish extending to the right.

Richard J. Cooper, a Partner

cc: Francisco L. Cestero